



## Loudoun County, Virginia

[www.loudoun.gov](http://www.loudoun.gov)

Department of Management and Financial Services

1 Harrison Street, S.E., 5th Floor, P.O. Box 7000, Leesburg, VA 20177-7000

Telephone (703) 777-0563 • Fax (703) 777-0567

December 20, 2005

### **CORRECTIVE ACTION PLAN FOR FY2005 SINGLE AUDIT FINDINGS**

1. Finding Number 2005-01:

The Accounting Office of Loudoun County Public Schools has implemented controls to ensure that the Certificates of Effort are prepared twice a year in a timely manner. These certificates will be sent to Grant Managers at each school in the County for completion with instructions that the certificates are to be returned to the Accounting Office. The Grant Accountant in Central Accounting will track the certificates and will follow-up with school principals and/or special education teachers to ensure that all Certificates are returned.

2. Finding Number 2005-02:

The Department of Fire-Rescue and Emergency Management of Loudoun County has implemented internal controls to ensure compliance with program requirements. The department has issued a General Order of grant procedures to strengthen the controls over compliance with laws, regulations and the provisions of grant agreements.

A request of extension of the period of availability of the grant award has been sent to the grantor to ensure grant funds are being expended within the period of availability. The Assistant to the Chief of Fire and Rescue will review the grant activities and accounting records periodically. Reminders will be set up 15 days before each grant expires. The Assistant to the Chief will review the budget to actual expense and reconcile actual accounting expense to department records. Appropriate follow-up action will be performed as required.

Paul N. Arnett Comptroller



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November 22, 2005

### Summary Schedule of Prior Audit Finding:

1. Finding Number 2004-01:  
Corrective Action has been implemented by the County.
2. Finding Number 2004-02:  
The quality control process has been implemented by the County.
3. Finding Number 2004-03:  
The formal waiting list has been maintained by the County in Housing Assistance Payment System (HAPPY) waiting list module. The County has also implemented a formal waiting list selection process to ensure compliance with Federal regulations and program requirements.
4. Finding Number 2004-04:  
The control procedure has been implemented to ensure all failed HQS inspections have been reviewed.
5. Finding Number 2004-05:  
The County has implemented internal control to address design and operating weakness of the Housing Assistance Payment System. A new system software has been acquired and system upgrade is in process.

Paul N. Arnett, Comptroller

Ronald C. Pennington  
Assistant Comptroller